

# YOON JU KANG

## Curriculum Vitae

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## BACKGROUND

### Education

- Ph.D., Accountancy, University of Illinois at Urbana-Champaign, 2012
- Master of Science in Accountancy, Beta Gamma Sigma, University of Illinois at Urbana-Champaign, 2006
- Bachelor of Science in Mass Communication & Journalism (Double major: Business Administration), Summa Cum Laude, Ewha Womans University (Seoul, Korea), 2003

### Professional Experience

- University of Massachusetts Amherst
  - Associate Professor (Fall 2020 – Present)
  - Assistant Professor (Fall 2014 – Summer 2020)
- Lehigh University
  - Assistant Professor (Fall 2012 – Summer 2014)
- University of Illinois at Urbana-Champaign
  - Instructor (2007, 2008, & 2012)
  - Research Assistant (2006 – 2012)
- Samsung Securities, Investor Relations
  - Junior Associate (2003 – 2005)

### Professional Certification

- Certified Public Accountant (CPA), Inactive

## RESEARCH

### Publications

- Altiero, E., Kang, Y., and M.E. Peecher. 2021. Motivated Perspective Taking: Why Prompting Auditors to Take an Investor's Perspective Makes Them Treat Identified Audit Differences as Less Material. *Contemporary Accounting Research*, Accepted.
- Aghazadeh, S., Dodgson, M. K., Kang, Y., and M. Peytcheva. 2020. Revealing Oz: Audit Firm Partners' Experiences with National Office Consultations. *Contemporary Accounting Research* 38 (2): 974-1008.
  - Selected for 2019 Auditing Section Midyear Meeting Best Paper Award.
- Kang, Y. and M. D. Piercey. 2020. Would an Audit Judgment Rule Improve Audit Committee Oversight and Audit Quality? *Current Issues in Auditing* 14 (1): 16-25.
- Kang, Y. 2019. Are Audit Committees More Challenging Given a Specific Investor Base? Does the Answer Change in the Presence of Prospective Critical Audit Matter Disclosures? *Accounting, Organizations and Society*, In-press.
- Kang, Y., M. D. Piercey, and A. J. Trotman. 2019. Does Implementing an Auditor Judgment Rule Increase Auditors' Likelihood of Conducting More Innovative Procedures? *Contemporary Accounting Research* 37 (1): 297-321.

- Kang, Y., A. J. Trotman, and K. T. Trotman. 2015. The Effect of an Audit Judgment Rule on Audit Committee Members' Professional Skepticism: The Case of Accounting Estimates. *Accounting, Organizations and Society* 46: 59-76.

### **Working Papers**

- “The Nature of Knowledge Shared During National Office Consultations: Example from Audit Firm Partners” (with Sanaz Aghazadeh, Mary Kate Dodgson, & Marietta Peytcheva) – In preparation for 2<sup>nd</sup> round review at *Auditing: A Journal of Practice & Theory*.
- “Insufficient Audit Committee Oversight: Do Auditors Step Up?” (with Sanaz Aghazadeh & Marietta Peytcheva) – In preparation for 2<sup>nd</sup> round review at *Accounting and Finance*.
- “Disentangling the Roots of Audit Inspection Risk: The Effects of Inspection Focus vs. Inspection Likelihood” (with Jenny Brown McCallen, Heather Carrasco, Marcus Doxey & Rich Houston) – In preparation for journal submission.
- “The Effect of Regulation and Expertise on Audit Committee Members’ Oversight Process” (with Andrew Trotman) – In preparation for journal submission.

### **Other Research in Progress**

- “Unintended Consequences of Publicly Disclosing Critical Audit Matter Related Audit Procedures and Engaging in Proactive Communication with the Audit Committee” (with Aubrey Whitfield and Ken Trotman) – Data collection stage.
- “Does Implementing a Reward System in the PCAOB Inspection Process Increase Auditors’ Pursuit of More Innovative Procedures?” (with Dave Piercey) – Data collection stage; Selected for 2020 CAQ Access to Audit Personnel Program
- “Automation Bias and Data Analytics: The Importance of Auditor Judgment in Effectively Utilizing Big Data” (with Jenny McCallen and Dave Piercey) – In preparation for data collection; Selected for 2020 Faculty Research Grant, UMass.
- “The Effect of Firm Learning Culture and Supervisor Coaching Style on Auditors’ On-the-Job Learning” (with Elaine Wang and Dan Zhou) – Pilot data collection stage.

### **Invited Journal Conference Presentations**

- 2014 Accounting, Organizations & Society Research Conference. Kang, Trotman & Trotman (2015, *Accounting, Organizations & Society*).

### **Accounting Research Conference Presentations**

- 2018 International Symposium on Audit Research (ISAR). Kang, Piercey & Trotman (2019, *Contemporary Accounting Research*)
- 2018 AAA Auditing Midyear Meeting. Kang & McCallen (working paper)
- 2017 International Symposium on Audit Research (ISAR). Kang & McCallen (working paper)
- 2016 International Symposium on Audit Research (ISAR). Kang (2019, *Accounting, Organizations and Society*).
- 2014 International Symposium on Audit Research (ISAR). Aghazadeh, Kang & Peytcheva (working paper).
- 2013 AAA ABO Research Conference. Kang (2019, *Accounting, Organizations and Society*).
- 2013 International Symposium on Audit Research (ISAR) Altiero, Kang & Peecher (working paper).
- 2012 University of Illinois Symposium on Audit Research. Kang (2019, *Accounting, Organizations and Society*).

## Research Awards & Grants

- Faculty Research Grant/Healey Endowment Grant, UMass (2020)
- Access to Audit Personnel Program, Center for Audit Quality (2020)
- Best Conference Paper Award, AAA Auditing Section (2019)
- Access to Audit Personnel Program, Center for Audit Quality (2016)

## Invited Research Workshop Presentations

- Northeastern University, Spring 2019
- Texas Tech University, Spring 2018
- KAIST-Korea University Joint Workshop Series, Summer 2016
- University of New South Wales (Australia), Summer 2011

## TEACHING

### Graduate-Level Teaching

- Behavioral and Experimental Research Methods (SCH-MGMT 895R), UMass
  - Fall 2017 – Present
- Fundamental of Auditing (Accounting 497), Lehigh University
  - Spring 2014

### Undergraduate-Level Teaching

- Advanced Financial Accounting (Accounting 423), UMass
  - Fall 2017 – Present
- Auditing (Accounting 441), UMass
  - Spring 2015 – Spring 2017
- Fundamentals of Auditing (Accounting 320), Lehigh University
  - Fall 2012 – Spring 2014
- Introduction to Financial Accounting (Accounting 151), Lehigh University
  - Fall 2012 – Fall 2013
- Assurance & Attestation (Accountancy 405), University of Illinois at Urbana-Champaign
  - Summer 2006, 2007, and Spring 2012

### Teaching Honors

- Awardee, College Outstanding Teaching Award, Isenberg School of Management, UMass, May, 2020
- Nominee, Lilly Teaching Fellowship, UMass, March 2019
- Nominee, College Outstanding Teaching Award, Isenberg School of Management, UMass, March 2019, 2020
- Nominee, Distinguished Teaching Award, Fall 2018

## SERVICE

### Editorial Service

- Editorial Board Member, *Auditing: A Journal of Practice and Theory* (June 2017 – Present)

### Ad Hoc Reviewer

- *Accounting, Organizations and Society*
- *Auditing: A Journal of Practice and Theory*
- *Behavioral Research in Accounting*

- *Contemporary Accounting Research*
- *Managerial Auditing Journal*
- *The Accounting Review*

#### **American Accounting Association (AAA) Committee Service**

- Accounting, Behavior and Organization (ABO) Section Liaison for the 2019 & 2020 Annual AAA Meeting
- Doctoral Consortium Panel Member on Early Career Advice, 2015 AAA Auditing Section Midyear Meeting

#### **University Level Service**

- Member of Program and Budget Council, Faculty Senate, UMass (Jan, 2020 – present)

#### **Isenberg School of Management Service**

- Department representative for TSS Governance Committee (2019)
- Isenberg School of Management Media Expert on Financial Statement Auditing (2018 – present)
- Social Ambassador for #UmassGives Fundraising Event (2018, 2019, & 2021)
- Accounting Overview Section Host, Careers in Accounting and Management Professions (C.A.M.P.) Program (2015 & 2016)

#### **Accounting Department Service**

- Co-Advisor of Beta Alpha Psi (March 2020 – present)
- Member of Department Personnel Committee (2014 – 2018, 2020)
- Co-Coordinator of Research Workshop Series (2015 – 2018)
- Member of Tenure-Stream Faculty Search Committee (2014 – present)
- Member of Non-Tenure Track Faculty Search Committee (2017)
- Member of Search Committee for Associate Chair (2017)
- Member of Department Curriculum Committee (2014 – present)
- Member of Forensic Accounting Track Task Force (2017 - 2018)
- Member of Ph.D. Program Admission Committee (2014 – present)
- Member of Accounting Doctoral Program Committee (2014 – present)
- Member of Comprehensive Exam Committee (2016 – 2017; 2019)

#### **OTHER HONORS & AWARDS**

- ABO Section Service Award, 2020 AAA Annual Meeting Co-Coordinator (2020)
- Mellon Mutual Mentoring Team Grant, UMass (2015)
- PwC INQUIRES Grant, PricewaterhouseCoopers LLP (2013)
- PwC Doctoral Scholar, PricewaterhouseCoopers LLP (2011)
- AAA / Deloitte / Michael J. Cook Doctoral Consortium Representative, Tahoe City, CA (2010)
- AFAANZ Doctoral Symposium Representative, Christchurch, New Zealand (2010)
- University Fellowship, University of Illinois at Urbana-Champaign (2008 –2012)
- Accounting Departmental Fellowship, University of Illinois at Urbana-Champaign (2007)